<table>
<thead>
<tr>
<th>To address in policy update</th>
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</thead>
<tbody>
<tr>
<td>Applicability and scope</td>
<td>Management accountabilities unclear for control remediation</td>
</tr>
<tr>
<td>Under-reporting to Office of Inspections and Investigations (OIGI) and management</td>
<td>Inconsistent audit trail for internally reported cases</td>
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AFAC Policy Improvements

**Strengthened Management Accountability**

- **Clarity and completeness:**
  - Clearer definition of prohibited practices
  - Inclusion of theft, money laundering and financing of terrorism

- **Management responsibilities:**
  - Clear role of Office/Division Director

- **Escalation of material cases:**
  - Escalation of material suspected cases by the Director (in line with risk escalation responsibilities outlined in the Enterprise Risk Management (ERM) policy)

- **Timely remedial action:**
  - Director, with support from ERM, can address any control issues promptly
Edits to AFAC Policy draft since the Informal Consultation

**Strengthen**
- the emphasis on ‘zero tolerance for inaction’ *(para 4)*
- the action in the recovery phase from ‘may’ seek recovery to ‘will attempt, where feasible, to’ seek recovery *(para 63)*
- the notion that reporting (by Donors and also Cooperating Partners (CPs)/Vendors) to the Office/Division Director is only if appropriate *(para 50, 51)*
- mandatory OIGI reporting: emphasize that the Office/Division Director must firstly ensure any allegation reported to him/her has been reported to OIGI *(para 53)*

**Clarify**
- that the policy also refers to non-financial fraud *(para 11a)*
  for example: fraudulent statements may be of a financial or non-financial nature
AFAC Policy Update – Roll-out and Engagement Plan

JUNE 2021

• AFAC Policy is posted on the internal and external WFP sites
• An ED Circular is sent to ALL to notify of policy update

JULY 2021

Planned communication and actions will include:

• A global ED video message
• A two-part companion guidance document
  • Level I: aid to all employees on reporting of fraud and corruption
  • Level II: aid to Directors for escalation of material cases (if reported to Director)
• Engagement with all six regional bureaux and certain high-risk country offices
• Use of the Risk and Compliance Advisors (RCA) network around the globe to support dissemination and implementation
• Increase of Global AFAC Specialist team size from three to five (dependent on funding)
• Inter-agency sharing on best practices and consistent standards in United Nations Country Teams (UNCTs)

• Training update for all staff and senior management:
  → eLearning mandatory AFAC course and seminar-based training